

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.) CASE NO. 1:17-cv-01740
)
 GARY L. PANSIER; and JOAN R. PANSIER,)
)
 Defendants.)

6. Defendant Joan R. Pansier is a resident of Wisconsin, and has an address at N6755 Loop Lake Road, Crivitz, Wisconsin 54114.

COUNT I

Reduce Tax Assessments to Judgment Against Gary Pansier

7. The allegations contained in paragraphs 1 through 5 above are incorporated herein.

8. A delegate of the Secretary of the Treasury made assessments of federal income tax, penalty, and interest against Gary Pansier according to law for tax years 1995, 1996, 1997, and 1998 as follows:

Tax Year	Date of Assessment	Tax Assessed	Penalty Assessed	Interest Assessed	*Balance of Liability as of November 6, 2017
1995	02/26/2001	\$11,203	\$ 2,865.57	\$ 6,049.59	\$ 21,929.08
	12/26/2016			\$ 14,276.94	
1996	02/26/2001	\$10,757	\$ 4,540.02	\$ 4,263.53	\$ 25,728.23
	12/26/2016			\$ 13,438.79	
1997	02/26/2001	\$34,702	\$ 10,531.86	\$ 7,792.63	\$ 67,318.20
	12/26/2016			\$ 33,349.58	
1998	02/26/2001	\$ 10,974	\$ 3,509.09	\$ 1,919.50	\$ 23,782.24
	12/26/2016			\$ 11,934.84	
				*TOTAL	\$138,757.75

*This balance, as of November 6, 2017, includes assessments, payments, credits, lien and collection fees, and accrued statutory additions and interest (which compounded daily on the entire unpaid balance from the date of the assessments through November 6, 2017). Interest and statutory additions continue to accrue thereafter.

9. Notices of the assessments made against Gary Pansier for federal income tax years 1995, 1996, 1997, and 1998, described in paragraph 8 above, and demands for payment were sent to Gary Pansier on or about the dates of the assessments.

10. Despite the notices and demands described in paragraph 9 above, Gary Pansier failed to pay the assessments for federal income tax years 1995, 1996, 1997, and 1998 described in paragraph 8 above.

11. By reason of the foregoing, Gary Pansier is liable to the United States in the amount of \$138,757.75, plus statutory additions that accrue thereon from November 6, 2017.

WHEREFORE, the United States prays that the Court enter judgment on Count I of the complaint in favor of the United States and against Gary L. Pansier for \$138,757.75, plus statutory additions that accrue thereon from November 6, 2017, and grant such other and further relief as is just and proper.

COUNT II

Reduce Tax Assessments to Judgment Against Gary and Joan Pansier

12. The allegations contained in paragraphs 1 through 6 above are incorporated herein.

13. On June 28, 2007, in the United States District Court for the Eastern District of Wisconsin (Criminal Case No. 1:05-CR-00272), Gary Pansier was convicted of: (1) obstructing the administration of the Internal Revenue Service in violation of 26 U.S.C. § 7212(a); (2) filing false IRS forms in violation of 26 U.S.C. § 7206(1); and (3) passing fictitious financial instruments with the intent to defraud in violation of 18 U.S.C. § 514(a)(2). Consequently, Gary Pansier was sentenced to three concurrent twenty-four-month prison terms, three years of

supervised release, and a judgment imposing criminal monetary penalties of \$2,100. As a condition of Gary Pansier's supervised release, he was required, among other things, to submit all delinquent tax returns and pay all back taxes and interest.

14. Subsequent to Gary Pansier's conviction, described in paragraph 13 above, Gary Pansier and Joan Pansier jointly filed federal income tax returns for tax years 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, and 2014.

15. A delegate of the Secretary of the Treasury made assessments of federal income tax, penalty, and interest against Gary Pansier and Joan Pansier for the years, on the dates, and in the amounts hereinafter indicated:

Tax Year	Date of Assessment	Tax Assessed	Penalty Assessed	Interest Assessed	*Balance of Liability as of November 6, 2017
1999	04/13/2009	\$ 15,523	\$ 5,022.45	\$ 9,358.69	\$ 23,083.18
	12/26/2016			\$ 4,825.67	
2000	04/20/2009	\$ 13,981	\$ 5,118.80	\$ 7,612.54	\$ 21,253.20
	12/26/2016			\$ 4,443.10	
2001	04/27/2009	\$ 8,731	\$ 3,544.87	\$ 4,486.55	\$ 14,077.07
	12/26/2016			\$ 2,942.89	
2002	05/04/2009	\$ 10,043	\$ 4,756.45	\$ 5,132.25	\$ 18,064.94
	12/26/2016			\$ 3,776.58	
2003	05/11/2009	\$ 11,289	\$ 5,650.27	\$ 5,308.20	\$ 20,778.56
	12/26/2016			\$ 4,343.88	
2004	03/23/2009	\$ 9,589	\$ 3,768.16	\$ 3,272.17	\$ 15,027.19
	12/26/2016			\$ 3,141.50	
2005	03/30/2009	\$ 5,104	\$ 1,711.68	\$ 1,151.45	\$ 9,751.80

	12/26/2016		\$ 388.17	\$ 2,083.64	
2006	02/23/2009	\$ 5,560	\$ 1,471.85	\$ 702.15	\$ 9,369.25
	12/26/2016		\$ 670.99	\$ 1,963.96	
2014	06/08/2015	\$ 7,345	\$ 24.23	\$ 8.55	\$ 2,609.90
	12/26/2016		\$ 336.52	\$ 108.30	
				*TOTAL	\$ 134,015.09

*This balance, as of November 6, 2017, includes assessments, payments, credits, lien and collection fees, and accrued statutory additions and interest (which compounded daily on the entire unpaid balance from the date of the assessments through November 6, 2017). Interest and statutory additions continue to accrue thereafter.

16. Notices of the assessments made against Gary Pansier and Joan Pansier for federal income tax years 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, and 2014, described in paragraph 15 above, and demands for payment were sent to Gary Pansier and Joan Pansier on or about the dates of the assessments.

17. Despite the notices and demands described in paragraph 16 above, Gary Pansier and Joan Pansier failed to pay the assessments for federal income tax years 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, and 2014 described in paragraph 15 above.

18. By reason of the foregoing, Gary Pansier and Joan Pansier each are jointly and severally liable to the United States in the amount of \$134,015.09, plus statutory additions that accrue thereon from November 6, 2017.

WHEREFORE, the United States prays that the Court enter judgment on Count II of the complaint in favor of the United States and against Gary L. Pansier and Joan R. Pansier for \$134,015.09, plus statutory additions that accrue thereon from November 6, 2017, and award the United States its costs and such other relief as the Court deems just and proper.

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